

ABSTRACT

A distributing circuit distributes audio signals of a predetermined number of channels to audio signals of a predetermined number of channels. A first
5 signal processing circuit processes audio signals that are output from the distributing circuit in parallel, reproduces the resultant signals with a plurality of speakers, and localizes sound images of the individual audio signals at predetermined positions. A second
10 signal processing circuit inputs audio signals that are output to the plurality of speakers and performs signal processes equivalent to the transfer functions from the individual speakers to both the ears of the listener. The output signals of the second signal processing
15 circuit are reproduced with the headsets.